

Exhibit 300 (BY2008)

PART ONE	
OVERVIEW	
1. Date of Submission:	2006-11-07
2. Agency:	015
3. Bureau:	10
4. Investment Name:	Government-Wide Accounting and Reporting Modernization (GWA)
5. UPI:	015-10-01-14-01-1320-00
6. What kind of investment will this be in FY2008?	
Mixed Life Cycle	
7. What was the first budget year this investment was submitted to OMB?	
FY2001 or earlier	
8. Provide a brief summary and justification for this investment, including a brief description of how this closes in part or in whole an identified agency performance gap.	
<p>The Government-wide Accounting and Reporting Modernization Project (GWA Project) modernizes GWA and nine subsumed Government On-line Accounting Link System II (GOALS II) applications to achieve increased efficiencies in the collection and dissemination of financial information to and from Federal Program Agencies (FPA) and eliminates redundant reporting and reconciliation efforts. GWA provides over 4,500 worldwide users with central accounting and reporting functions and processes associated with budget execution, accountability, cash, and other asset management. Examples of business processes within Financial Management Service (FMS) include: 1. Ledger accounting for the Fund Balance of each appropriation, fund, and receipt account with the Department of Treasury (Treasury) 2. General Ledger accounting for the cash and monetary assets of the Government 3. Preparation of the Congressionally mandated Monthly Treasury Statement and the Combined Statement of Receipts, Outlays, and Balances of the United States Government (Combined Statement) The combined strength of the modernized GWA and GOALS II system applications will serve to close identified agency performance gaps and serve to: 1. Improve timeliness and accuracy of collected financial information to allow thorough financial analysis and result in increased reliability of financial information to support decision-makers 2. Improve the reliability, timeliness, and usefulness of Government wide budgetary information and support management of resources at Federal Government central and FPA 3. Streamline reporting and reduce the reconciliation burden on Federal Government central and FPA 4. Significantly</p>	

redesign FPA processes used to submit, receive, and reconcile payments to FMS
5. Reduce the labor burden of FPA and FMS by increasing efficiencies associated with the transfer of financial data to FMS
6. Provide detailed transaction information on near-real-time basis
7. Reduce redundant reporting of financial information
The GWA Project is in direct alignment with the President's Management Agenda (PMA) and E-Government initiatives, and fully supports the Strategic Goals, Objectives, and Strategies of Treasury and FMS.

9. Did the Agency's Executive/Investment Committee approve this request?

yes

9.a. If "yes," what was the date of this approval?

2006-08-10

10. Did the Project Manager review this Exhibit?

yes

11. Project Manager Name:

Jansohn, Cindi

Project Manager Phone:

(202) 874-8464

Project Manager Email:

Cindi.Jansohn@fms.treas.gov

12. Has the agency developed and/or promoted cost effective, energy-efficient and environmentally sustainable techniques or practices for this project.

yes

12.a. Will this investment include electronic assets (including computers)?

yes

12.b. Is this investment for new construction or major retrofit of a Federal building or facility? (answer applicable to non-IT assets only)

no

13. Does this investment support one of the PMA initiatives?

yes

If yes, select the initiatives that apply:

Expanded E-Government

Financial Performance

13.a. Briefly describe how this asset directly supports the identified initiative(s)?

Improved Financial Performance by re-engineering reporting processes to reduce

errors, and accelerate monthly, quarterly, and annual financial reporting, while offering dynamic access to near-real time financial information. Expanded Electronic Government by replacing paper-based Government to Government transactions with highly accessible, web-based transactions and reports. Also, GWA leverages COTS tools, and promotes data and code reuse, in addition to complying with GPEA requirements.

14. Does this investment support a program assessed using OMB's Program Assessment Rating Tool (PART)?

yes

14.a. If yes, does this investment address a weakness found during the PART review?

no

14.b. If yes, what is the name of the PART program assessed by OMB's Program Assessment Rating Tool?

Financial Management Service Payments

14.c. If yes, what PART rating did it receive?

Effective

15. Is this investment for information technology (See section 53 for definition)?

yes

16. What is the level of the IT Project (per CIO Council's PM Guidance)?

Level 3

17. What project management qualifications does the Project Manager have? (per CIO Council's PM Guidance)

(1) Project manager has been validated as qualified for this investment

18. Is this investment identified as high risk on the Q4 - FY 2006 agency high risk report (per OMB's high risk memo)?

yes

19. Is this a financial management system?

yes

19.a. If yes, does this investment address a FFMIA compliance area?

yes

19.a.1. If yes, which compliance area:

Financial Systems Regulation and Accounting Standards

19.b. If yes, please identify the system name(s) and system acronym(s) as reported in the most recent financial systems inventory update required by

Circular A11 section 52.

Government-wide Accounting GWA Modernization (GWA), Central Accounting System (STAR), CASH TRACK , Federal Agencies Centralized Trial-Balance System I (FACTS I), Federal Agencies Centralized Trial-Balance System II (FACTS II), Government-wide Financial Report System (GFRS), Intra-governmental Fiduciary Confirmation System (IFCS), GWA Production (GWA PROD).

20. What is the percentage breakout for the total FY2008 funding request for the following? (This should total 100%)

Hardware	5
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Software	20
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Services	60
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Other	15
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21. If this project produces information dissemination products for the public, are these products published to the Internet in conformance with OMB Memorandum 05-04 and included in your agency inventory, schedules and priorities?

n/a

22. Contact information of individual responsible for privacy related questions.

Name

Angela Vessels

Phone Number

(202) 874-8504

Title

Information System Security Officer (ISSO)

Email

angela.vessels@fms.treas.gov

23. Are the records produced by this investment appropriately scheduled with the National Archives and Records Administration's approval?

yes

SUMMARY OF SPEND

1. Provide the total estimated life-cycle cost for this investment by completing the following table. All amounts represent budget authority in millions, and are rounded to three decimal places. Federal personnel costs should be included only in the row designated Government FTE Cost, and should be excluded from the amounts shown for Planning, Full Acquisition, and Operation/Maintenance. The total estimated annual cost of the investment is the sum of costs for Planning, Full Acquisition, and Operation/Maintenance. For Federal buildings and

facilities, life-cycle costs should include long term energy, environmental, decommissioning, and/or restoration costs. The costs associated with the entire life-cycle of the investment should be included in this report.

All amounts represent Budget Authority

(Estimates for BY+1 and beyond are for planning purposes only and do not represent budget decisions)

	PY-1 & Earlier	PY	CY
	-2005	2006	2007
Planning Budgetary Resources	1.397	0.320	0.329
Acquisition Budgetary Resources	49.674	11.385	11.683
Maintenance Budgetary Resources	18.257	4.184	4.275
Government FTE Cost	23.822	5.460	5.678
# of FTEs	42	42	42

Note: For the cross-agency investments, this table should include all funding (both managing partner and partner agencies).

Government FTE Costs should not be included as part of the TOTAL represented.

2. Will this project require the agency to hire additional FTE's?

no

PERFORMANCE

In order to successfully address this area of the exhibit 300, performance goals must be provided for the agency and be linked to the annual performance plan. The investment must discuss the agency's mission and strategic goals, and performance measures must be provided. These goals need to map to the gap in the agency's strategic goals and objectives this investment is designed to fill. They are the internal and external performance benefits this investment is expected to deliver to the agency (e.g., improve efficiency by 60 percent, increase citizen participation by 300 percent a year to achieve an overall citizen participation rate of 75 percent by FY 2xxx, etc.). The goals must be clearly measurable investment outcomes, and if applicable, investment outputs. They do not include the completion date of the module, milestones, or investment, or general goals, such as, significant, better, improved that do not have a quantitative or qualitative measure.

Agencies must use Table 1 below for reporting performance goals and measures for all non-IT investments and for existing IT investments that were initiated prior to FY 2005. The table can be extended to include measures for years beyond FY

2006.

Table 1

	Fiscal Year	Strategic Goal(s) Supported	Performance Measure	Actual/baseline (from Previous Year)	Planned Performance Metric (Target)	Performance Metric Results (Actual)
1	2005	Treasury Strategic Goal 4: Manage the U.S. Government's Finances Effectively	Increase FPA users accessing GWA Account Statements module via the Web by 34 to streamline accessibility and improve financial management capability. In addition, users are able to obtain statements on-line whenever one is needed without requiring the use of Government FTEs or contractors to perform this task. Also, it lessens the burden on the Government for producing paper documents	136 FPA users access GWA Account Statements module via the Web.	170 FPA users will access GWA Account Statements module via the Web by 9/30/05. Samples taken quarterly.	546 FPA users access GWA Account Statements module via the Web to date. Actual performance results exceeded the 2005 performance goal.

			and mailing them to requesters.			
2	2005	Treasury Strategic Goal 4: Manage the U.S. Government's Finances Effectively	Increase STAR source systems reporting directly through CAFE by 19 to expand electronic Government and improve financial management effectiveness by eliminating redundant reporting and improving timeliness of reporting.	0 STAR source systems report directly through CAFE.	19 STAR source systems will report directly through CAFE by 9/30/06. Samples are taken quarterly.	19 STAR source systems are reporting directly through CAFE by 9/30/06. Achieved the 2005 performance goal.
3	2006	Treasury Strategic Goal 4: Manage the U.S. Government's Finances Effectively	Increase FPA users accessing GWA Account Statements module via the Web by 286 to streamline accessibility and improve financial management. In addition, users are able to obtain statements on-line whenever one is needed	546 FPA users access GWA Account Statements module via the Web.	850 FPA users will access GWA Account Statements module via the Web.	As of 06/30/06, 750 users access GWA Account Statements module via the Web. Actual performance results are on track to achieve the 2006 planned performance goal.

			without requiring the use of Government FTEs or contractors to perform this task. Also, it lessens the burden on Government for producing paper documents and mailing them to requesters.			
4	2006	Treasury Strategic Goal 4: Manage the U.S. Government's Finances Effectively	Increase STAR source systems reporting directly through CAFE to 21 to expand electronic Government and improve financial management effectiveness by eliminating redundant reporting and improving timeliness of reporting.	19 STAR source systems report directly through CAFE	21 STAR source systems report transactions directly through GWA.	As of 06/30/06, 19 STAR source systems report directly through CAFE. On track to achieve 2006 performance goal.
5	2006	Treasury Strategic Goal 4: Manage the U.S. Government's	Establish 4 pilot IPAC agencies reporting transactions directly	0 IPAC agencies report transactions directly through GWA.	4 pilot IPAC agencies will report transactions directly through GWA.	As of 06/30/06, no pilot IPAC agencies are reporting transactions

		Finances Effectively	through GWA to provide timely and accurate payments.			directly through GWA. On track to achieve the 2006 performance goal.
6	2006	Treasury Strategic Goal 4: Manage the U.S. Government's Finances Effectively	Reduce GWA user enrollment and re-certification processing time to two weeks to increase Government efficiency.	Manual GWA user enrollments and re-certifications require four weeks to process.	Reduce GWA user enrollment and re-certification time from four weeks to two weeks.	As of 06/30/06, GWA user enrollment and re-certification time has been reduced from four weeks to two weeks. The 2006 performance goal has been achieved.
7	2007	Treasury Strategic Goal 4: Manage the U.S. Government's Finances Effectively	Increase FPA TDO Users submitting Statement of Transactions via Partial 224 (to eliminate redundant reporting and improve timeliness of reporting).	4 FPA Treasury Disbursed Office (TDO) Users submitting Statement of Transactions via Partial 224.	Increase FPA TDO Users submitting Statement of Transactions via Partial 224 to 20.	
8	2007	Treasury Strategic Goal 4: Manage the U.S. Government's Finances Effectively	Increase TDO transactions being classified and submitted on a daily basis (to eliminate redundant reporting and	0 Treasury Disbursed Office (TDO) transactions being classified and submitted on a daily basis.	Increase TDO transactions being classified and submitted on a daily basis to 1,000.	

			improve timeliness of reporting).			
9	2007	Treasury Strategic Goal 4: Manage the U.S. Government's Finances Effectively	Increase IPAC agencies reporting transactions directly through GWA (to eliminate redundant reporting and improve timeliness of reporting).	4 IPAC agencies report transactions directly through GWA.	Increase IPAC agencies reporting transactions directly through GWA to 20.	

All new IT investments initiated for FY 2005 and beyond must use Table 2 and are required to use the FEA Performance Reference Model (PRM). Please use Table 2 and the PRM to identify the performance information pertaining to this major IT investment. Map all Measurement Indicators to the corresponding "Measurement Area" and "Measurement Grouping" identified in the PRM. There should be at least one Measurement Indicator for at least four different Measurement Areas (for each fiscal year). The PRM is available at www.egov.gov.

Table 2

	Fiscal Year	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Planned Improvement to the Baseline	Actual Results
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EA

In order to successfully address this area of the business case and capital asset plan you must ensure that the investment is included in the agency's EA and Capital Planning and Investment Control (CPIC) process. The investment must be mapped to and supports the FEA. You must also ensure the business case demonstrates the relationship between the investment and the business, performance, data, services, application, and technology. The investment must be included in the agency's EA.

1. Is this investment included in your agency's target enterprise architecture?

yes

2. Is this investment included in the agency's EA Transition Strategy?

yes

2.a. If yes, provide the investment name as identified in the Transition Strategy provided in the agency's recent annual EA Assessment.

Government-wide Accounting and Reporting Modernization (GWA Project)

3. Identify the service components funded by this major IT investment (e.g., knowledge management, customer relationship management, etc.). Provide this information in the format of the table. For detailed guidance regarding components, please refer to <http://www.whitehouse.gov/omb>.

Component: Use existing SRM Components or identify as NEW. A NEW component is one not already listed as a service component in the FEA SRM.

Reused Name and UPI: A reused component is one being funded by another investment, but being reused in this investment. Rather than answer yes or no, identify the reused service component funded by the other investment and identify the other investment using the Unique Project Identifier (UPI) code from the OMB Ex 301 submission.

Internal or External Reuse?: Internal reuse is within an agency. For example, one agency within a department reusing a service component provided by another agency within the same department. External reuse is an agency within a department reusing a service component provided by another agency in another department. A good example of this is an E-Gov initiative service being reused by multiple organizations across the federal government.

Funding Percentage: Please provide the percentage of the BY requested funding amount used for the component listed in the table. If external, provide the funding level transferred to another agency to fund the service.

	Agency Component Name	Agency Component Description	Service Type	Component	Reused Component Name	Reused UPI	Internal or External Reuse
1	Data Exchange	Dynamic data interchange, transfer, extraction, and dissemination.	Data Management	Data Exchange			
2	Billing and Accounting	Charging, collection, and reporting of FMS Accounts.	Financial Management	Billing and Accounting			
3	Loading and Archiving	Population of FMS data sources with external data.	Data Management	Loading and Archiving			

4	Internal Controls	FMS methods and procedures to safeguard assets, produce accurate accounting data and reports, contribute to efficient operations, and encourage staff to adhere to management policies and mission requirements.	Financial Management	Internal Controls			
5	Standard/Canned	FMS use of pre-concieved or pre-written reports.	Reporting	Standardized / Canned			
6	Information Retrieval	Access to data and information for use within organization.	Knowledge Management	Information Retrieval			
7	Information Sharing	Use of documents within a multi-user environment.	Knowledge Management	Information Sharing			
8	Access Control	FMS management of permissions for logging onto computers and the network.	Security Management	Access Control			
9	Document Library	FMS grouping and archiving of files and records on a server.	Collaboration	Document Library			
10	Query	FMS retrieval of	Search	Query			

		records that satisfies specific selection criteria.					
11	Data Integration	Normalization and assimilation of legacy, disparate, cross-platform, and external data and information.	Development and Integration	Data Integration			
12	Software Development	Application design, development, quality assurance, and implementation.	Development and Integration	Software Development			
13	Intrusion Detection	Threat detection, elimination, and reporting.	Security Management	Intrusion Detection			
14	Data Mart	Web accessible data storage, maintenance, availability, and integrity.	Data Management	Data Mart			

4. To demonstrate how this major IT investment aligns with the FEA Technical Reference Model (TRM), list the Service Areas, Categories, Standards, and Service Specifications supporting this IT investment.

FEA SRM Component: Service Components identified in the previous question should be entered in the SRM Component field. Please enter multiple rows for FEA SRM Components supported by multiple TRM Service Specifications.

Service Specification: In the Service Specification field, Agencies should provide information on the technical standard or vendor product mapped to the FEA TRM Service Standard, including model numbers, as appropriate.

	SRM Component	Service Area	Service Category	Service Standard	Service Specification
1	Software	Component	Business Logic		

	Development	Framework			
2	Software Development	Component Framework	Business Logic		
3	Data Exchange	Component Framework	Data Management		
4	Software Development	Component Framework	Presentation / Interface		
5	Software Development	Component Framework	Presentation / Interface		
6	Access Control	Component Framework	Security		
7	Access Control	Service Access and Delivery	Access Channels		
8	Data Exchange	Service Access and Delivery	Service Requirements		
9	Data Exchange	Service Access and Delivery	Service Transport		
10	Decision Support and Planning	Service Access and Delivery	Service Transport		
11	Data Integration	Service Interface and Integration	Integration		
12	Data Mart	Service Platform and Infrastructure	Database / Storage		
13	Data Mart	Service Platform and Infrastructure	Database / Storage		
14	Software Development	Service Platform and Infrastructure	Delivery Servers		
15	Software Development	Service Platform and Infrastructure	Software Engineering		
16	Software Development	Service Platform and Infrastructure	Software Engineering		
17	Software Development	Service Platform and Infrastructure	Software Engineering		
18	Intrusion Detection	Service Platform and Infrastructure	Support Platforms		
19	Software	Component	Business Logic		

	Development	Framework			
20	Data Exchange	Component Framework	Data Management		
21	Software Development	Component Framework	Presentation / Interface		
22	Access Control	Service Access and Delivery	Access Channels		
23	Software Development	Service Platform and Infrastructure	Software Engineering		
24	Data Integration	Service Interface and Integration	Integration		
25	Data Mart	Service Platform and Infrastructure	Database / Storage		
26	Software Development	Service Platform and Infrastructure	Software Engineering		
27	Billing and Accounting	Component Framework	Business Logic		
28	Billing and Accounting	Component Framework	Business Logic		
29	Billing and Accounting	Component Framework	Business Logic		
30	Loading and Archiving	Service Platform and Infrastructure	Database / Storage		
31	Loading and Archiving	Service Platform and Infrastructure	Database / Storage		
32	Internal Controls	Service Platform and Infrastructure	Software Engineering		
33	Internal Controls	Service Platform and Infrastructure	Hardware / Infrastructure		
34	Standardized / Canned	Component Framework	Business Logic		
35	Standardized / Canned	Component Framework	Business Logic		
36	Standardized / Canned	Component Framework	Business Logic		
37	Document Library	Service Platform and	Delivery Servers		

		Infrastructure			
38	Query	Component Framework	Business Logic		
39	Query	Service Platform and Infrastructure	Support Platforms		
40	Information Retrieval	Component Framework	Data Management		
41	Information Retrieval	Service Interface and Integration	Integration		
42	Information Sharing	Service Access and Delivery	Access Channels		
43	Information Sharing	Service Access and Delivery	Access Channels		

5. Will the application leverage existing components and/or applications across the Government (i.e. Pay.Gov, etc)?

yes

5.a. If yes, please describe.

Data and information provided by Pay.Gov is fed into GWA and used for analysis and reporting. In GWA Project is assessing the feasibility of a Central Repository System to collect, manage, and disseminate payment and collection data across the Government.

6. Does this investment provide the public with access to a government automated information system?

no

PART TWO

RISK

You should perform a risk assessment during the early planning and initial concept phase of the investment's life-cycle, develop a risk-adjusted life-cycle cost estimate and a plan to eliminate, mitigate or manage risk, and be actively managing risk throughout the investment's life-cycle.

Answer the following questions to describe how you are managing investment risks.

1. Does the investment have a Risk Management Plan?

yes

1.a. If yes, what is the date of the plan?

2006-04-24

3. Briefly describe how investment risks are reflected in the life cycle cost estimate and investment schedule: (O&M investments do NOT need to answer.)

Investment risks are cost and schedule adjusted by incorporating flexibility into the start and end dates of the investment milestones. This built in flexibility enables the investment to adjust the critical start and end dates of tasks and milestones. This strategy allows for satisfactory rework, if required and final testing of each completed module prior to implementation or early commencement of follow-on tasks due to early completion of prerequisite tasks. In addition, the lifecycle cost is risk adjusted for the potential of increased cost for unforeseen delays or unplanned increases (e.g., Contractor cost escalation, Vendor cost escalation, FTE cost increases).

COST & SCHEDULE

Does the earned value management system meet the criteria in ANSI/EIA Standard 748?

yes

2.a. What is the Planned Value (PV)?

33.727

2.b. What is the Earned Value (EV)?

34.025

2.c. What is the actual cost of work performed (AC)?

33.784

What costs are included in the reported Cost/Schedule Performance information?

Contractor and Government

2.e. As of date:

2006-12-31

3. What is the calculated Schedule Performance Index ($SPI = EV/PV$)?

1.01

4. What is the schedule variance ($SV = EV - PV$)?

0.298

5. What is the calculated Cost Performance Index ($CPI = EV/AC$)?

1.01

6. What is the cost variance ($CV = EV - AC$)?

0.241

7. Is the CV or SV greater than 10%?

no

<i>7.d. What is most current Estimate at Completion?</i>
124.994
<i>8. Have any significant changes been made to the baseline during the past fiscal year?</i>
no